

BOARD OF EQUALIZATION

CIGARETTE AND TOBACCO PRODUCTS TAX REGULATIONS

Regulation 4061. UNUSED STAMPS AND UNUSED METER SETTINGS.

Reference: Section 30176, Revenue and Taxation Code.

(a) The board will refund or credit to a distributor the denominated value, less the purchase discount, of any identifiable unused stamps which are returned to the board. The board will refund or credit to a distributor the denominated value, less the purchase discount, of any verifiable meter setting remaining on a meter when the meter is returned to the bank for cancellation of the meter setting. A claim for refund or credit must be made on Board of Equalization Form BOE-1024 entitled "Claim For Refund For California Cigarette Tax Stamps" and filed with the board, providing the following information: distributor's name, account number, address, telephone number, date, district office, number and type of cigarette tax stamps being claimed for refund, amount of claim for each type of cigarette tax stamp being claimed for refund, total amount of claim less discount of .0085, and reason for claim. The form further requires acknowledgement by a board representative and his or her supervisor of receipt of the cigarette tax stamps being claimed for refund and certification by a board representative of the receipt and destruction of the cigarette tax stamps being claimed for refund.

(b) "Unused stamp" means a tax stamp on a tax stamp roll or on a package of cigarettes which is not yet distributed and includes only those stamps on which 4 of the 5 characters of the stamp's serial number can be identified. If fewer than 4 characters in the stamp's serial number can be identified, the distributor shall provide evidence concerning the remainder of the tax stamp to show that the remainder of the stamp is not affixed to a package of cigarettes that has been distributed. Such proof may include, but is not limited to, the paper from the stamp roll or package of cigarettes to which the remainder of the stamp is affixed.

(c) If the refund or credit is for tax stamps that are affixed to packages of cigarettes, an authorized board employee, upon verification that the refund or credit is due, shall ensure that the distributor obliterated the stamp with the use of a permanent marker.

(d) If the refund or credit is for tax stamps remaining on a roll, upon verification that the refund or credit is due, the roll shall be returned to the board for destruction.

History: Adopted June 24, 1959.

Amended August 3, 1960.

Amended September 13, 1961.

Amended January 12, 1968.

Amended August 1, 2001, effective June 12, 2002. Added reference to Form BOE-1024 and subdivision (b), (c) and (d).